

SENATE RECORD VOTE ANALYSIS

105th Congress
1st Session

Vote No. 152

June 27, 1997, 1:33 pm
Page S-6685 Temp. Record

TAXPAYER RELIEF ACT/Employer-Provided Child Care Credit

SUBJECT: Taxpayer Relief Act of 1997 . . . S. 949. Kohl motion to waive the Budget Act for the consideration of the Kohl amendment No. 575.

ACTION: MOTION AGREED TO, 72-28

SYNOPSIS: As reported, S. 949, the Taxpayer Relief Act of 1997, will provide net tax relief of \$76.8 billion over 5 years and \$238 billion over 10 years. The cost will be more than offset by the economic dividend (\$355 billion over 10 years) that will result from balancing the budget in fiscal year (FY) 2002. This bill will enact the largest tax cut since 1981 and the first tax cut since 1986. It will give cradle-to-grave tax relief to Americans: it will give a \$500-per-child tax credit, education tax relief, savings and investment tax relief, retirement tax relief, and estate tax relief. Over the first 5 years, approximately three-fourths of the benefits will go to Americans earning \$75,000 or less. It will eliminate a third of the increased tax burden imposed by the 1993 Clinton tax hike, which was the largest tax hike in history.

The Kohl amendment would create a tax credit limited to 50 percent of \$150,000 per company per year for 3 years for those companies that invest in child care facilities on or near site. The credit would be offset by authorizing an antifraud program to keep parents who do not have custody of their children from unlawfully claiming child-related tax benefits.

The amendment was offered after all debate time had expired. However, by unanimous consent some debate was permitted. After debate, Senator Roth raised a point of order that the amendment violated section 305(b)(2) of the Budget Act. Senator Kohl then moved to waive the Budget Act for the consideration of the amendment. Generally, those favoring the motion to waive favored the amendment; those opposing the motion to waive opposed the amendment.

NOTE: A three-fifths majority (60) vote is required to waive the Budget Act. After vote, amendment was adopted by voice vote.

Those favoring the motion to waive contended:

Child care is an investment that is good for children, good for business, good for States, and good for our Nation. We need to

(See other side)

YEAS (72)				NAYS (28)		NOT VOTING (0)	
Republican (32 or 58%)		Democrats (40 or 89%)		Republicans (23 or 42%)	Democrats (5 or 11%)	Republicans (0)	Democrats (0)
Abraham	Hutchison	Akaka	Inouye	Bennett	Breaux		
Allard	Jeffords	Baucus	Johnson	Bond	Byrd		
Ashcroft	Kempthorne	Biden	Kennedy	Burns	Kerrey		
Brownback	Lugar	Bingaman	Kerry	Chafee	Moseley-Braun		
Campbell	McCain	Boxer	Kohl	Cochran	Moynihan		
Coats	McConnell	Bryan	Landrieu	Craig			
Collins	Roberts	Bumpers	Lautenberg	Enzi			
Coverdell	Santorum	Cleland	Leahy	Faircloth			
D'Amato	Smith, Bob	Conrad	Levin	Gorton			
DeWine	Smith, Gordon	Daschle	Lieberman	Gramm			
Domenici	Snowe	Dodd	Mikulski	Hagel			
Frist	Specter	Dorgan	Murray	Helms			
Grams	Stevens	Durbin	Reed	Hutchinson			
Grassley	Thompson	Feingold	Reid	Inhofe			
Gregg	Thurmond	Feinstein	Robb	Kyl			
Hatch	Warner	Ford	Rockefeller	Lott			
		Glenn	Sarbanes	Mack			
		Graham	Torricelli	Murkowski			
		Harkin	Wellstone	Nickles			
		Hollings	Wyden	Roth			
				Sessions			
				Shelby			
				Thomas			

EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

involve every level of government, private communities, and private businesses in building a quality child care system that is the best in the world. This amendment in a revenue-neutral manner, would encourage businesses to get involved in building that system. We urge Senators to support this amendment.

Those opposing the motion to waive contended:

We are sympathetic to our colleagues' goal, but we object to their approach. This bill already contains meaningful child care tax relief for families. Parents, not governments, not private communities, and not the parents' employers, are responsible for raising their children. This amendment does not direct its assistance to where it is most needed. Therefore, we oppose the motion to waive.